IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (currently amended): A method for regenerating an immobilized enzyme for lipolysis which exhibits a reduced activity after having been used for lipolysis, which comprises the steps of

(a) washing the immobilized enzyme comprising fatty acids with a solvent;

(b) controlling an equilibrium concentration of the fatty acids in the solvent;

(c) removing the washed immobilized enzyme therefrom, and

(d) contacting the resulting immobilized enzyme with a fresh enzyme, wherein the fresh enzyme adsorbs onto the immobilized enzyme

wherein the equilibrium concentration of the fatty acids in the washing liquid is adjusted to fall within a range of from about 4 to 28 wt.%.

Claim 2 (canceled):

Claim 3 (original): The method of Claim 1, wherein the solvent is selected from the group consisting of ethanol, n-hexane, and mixtures thereof.

Claim 4 (new): The method of claim 1, wherein said immobilized enzyme is immobilized on an ion exchange resin having a particle size of about 100 to 1000 μm and a pore size of about 10 to 150 nm.

Claim 5 (new): The method of claim 1, wherein said immobilized enzyme for lipolysis exhibits a reduced activity as a result of use for hydrolysis of fat or oil.

Claim 6 (new): The method of claim 1, wherein said solvent is n-hexane.

Claim 7 (new): The method of claim 1, wherein said equilibrium concentration is adjusted to fall within a range of 5 to 25 wt.%.

Claim 8 (new): The method of claim 1, wherein said equilibrium concentration is adjusted to fall within a range of 5 to 22 wt.%.

Claim 9 (new): The method of claim 1, wherein said equilibrium concentration is adjusted to fall within a range of 5 to 20 wt.%.

Claim 10 (new): The method of claim 1, wherein washing is conducted at a temperature of from 0 to 60°C.

Claim 11 (new): The method of claim 1, wherein washing is conducted at a temperature of from 5 to 40°C.